

USSGL Crosswalk - Statement of Changes in Net Position for Fiscal 2006 Reporting

						SSGL Account Attributes				
						Adjusted Trial Balance				
Cum. Res. of	Unexp. Approp.	Line No.	Trial Bal.	USSGL Account	USSGL Account Title	Earmarked Funds	All Other Funds	Exch./ Nonexch.	Custodial/ Noncust.	Addl. Info.
Cumulative Results Of Operations:										
1 Beginning Balances										
1a Earmarked funds										
X		1a	B	3100	Unexpended Appropriations - Cumulative					
	X	1a	B	3310	Cumulative Results of Operations	X	X			
1b All other funds										
X		1b	B	3100	Unexpended Appropriations - Cumulative					
	X	1b	B	3310	Cumulative Results of Operations					
2 Adjustments (+/-)										
2a Changes in Accounting Principles (+/-)										
	X	2a	E	3109	Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting					
X		2a	E	5709	Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting	X	X			
X		2a	E	7401	Prior-Period Adjustments Due to Changes in Accounting Principles	X	X			
2b Corrections of Errors (+/-)										
	X	19b	E	3108	Unexpended Appropriations - Prior-Period Adjustments Due to Correction of Errors					
X		2b	E	5708	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	X	X			
X		2b	E	7400	Prior-Period Adjustments Due to Corrections of	X	X			
3 Beginning Balances, as Adjusted										
X	X	3	CALC (1..2b)			X	X			
Budgetary Financing Sources:										
4 Appropriations Received										
4a Earmarked funds										

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	X	4a-	E	3101	Unexpended Appropriations - Appropriations-					
		4b-			All other funds					
	X	4b-	E	3101	Unexpended Appropriations - Appropriations-					
		5			Appropriations Transferred-In/Out (+/-)					
	X	5	E	3102	Unexpended Appropriations - Transfers-In					
	X	5	E	3103	Unexpended Appropriations - Transfers-Out					
		6 4			Other Adjustments (Rescissions, etc.) (+/-)					
	X	6	E	3106	Unexpended Appropriations - Adjustments					
X		6 4	E	5790	Other Financing Sources	X	X			8
		5			Appropriations Used					
		7a			Earmarked funds					
	X	7a	E	3107	Unexpended Appropriations - Used					
X		7a 5	E	5700	Expended Appropriations	X	X			4
		7b			All other funds					
	X	7b	E	3107	Unexpended Appropriations - Used					
X		7b	E	5700	Expended Appropriations					
		8 6			Nonexchange Revenue					
		8a 6			Earmarked funds					
X		8a 6	E	5310	Interest Revenue - Other	X	X	T	A	
X		8a 6	E	5311	Interest Revenue - Investments	X	X	T	A	
X		8a 6	E	5312	Interest Revenue - Loans Receivable/Uninvested	X	X	T	A	
X		8a 6	E	5317	Contra Revenue for Interest Revenue - Loans	X	X	T	A	
X		8a 6	E	5318	Contra Revenue for Interest Revenue - Investments	X	X	T	A	
X		8a 6	E	5319	Contra Revenue for Interest Revenue - Other	X	X	T	A	
X		8a 6	E	5320	Penalties, Fines, and Administrative Fees Revenue	X	X	T	A	
X		8a 6	E	5329	Contra Revenue for Penalties, Fines, and Administrative Fees	X	X	T	A	
X		8a 6	E	5400	Benefit Program Revenue	X	X	T		
X		8a 6	E	5409	Contra Revenue for Benefit Program Revenue	X	X	T		

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X		8a 6	E	5800	Tax Revenue Collected	X	X	T	A	9, 12
X		8a 6	E	5801	Tax Revenue Accrual Adjustment	X	X	T	A	9, 12
X		8a 6	E	5809	Contra Revenue for Taxes	X	X	T	A	9, 12
X		8a 6	E	5890	Tax Revenue Refunds	X	X	T	A	9, 12
X		8a 6	E	5900	Other Revenue	X	X	T	A	
X		8a 6	E	5909	Contra Revenue for Other Revenue	X	X	T	A	
		8b		All other funds						
X		8b	E	5310	Interest Revenue - Other			T	A	
X		8b	E	5311	Interest Revenue - Investments			T	A	
X		8b	E	5312	Interest Revenue - Loans Receivable/Uninvested			T	A	
X		8b	E	5317	Contra Revenue for Interest Revenue - Loans			T	A	
X		8b	E	5318	Contra Revenue for Interest Revenue - Investments			T	A	
X		8b	E	5319	Contra Revenue for Interest Revenue - Other			T	A	
X		8b	E	5320	Penalties, Fines, and Administrative Fees Revenue			T	A	
X		8b	E	5329	Contra Revenue for Penalties, Fines, and Administrative Fees			T	A	
X		8b	E	5400	Benefit Program Revenue			T		
X		8b	E	5409	Contra Revenue for Benefit Program Revenue			T		
X		8b	E	5800	Tax Revenue Collected			T	A	
X		8b	E	5801	Tax Revenue Accrual Adjustment			T	A	
X		8b	E	5809	Contra Revenue for Taxes			T	A	
X		8b	E	5890	Tax Revenue Refunds			T	A	
X		8b	E	5900	Other Revenue			T	A	
X		8b	E	5909	Contra Revenue for Other Revenue			T	A	
		9 7		Donations and Forfeitures of Cash and Cash Equivalents						
		9a		Earmarked funds						
X		9 7	E	5600	Donated Revenue - Financial Resources	X	X	T		12
X		9 7	E	5609	Contra Revenue for Donations - Financial	X	X	T		12
X		9 7	E	5900	Other Revenue	X	X	T		3
X		9 7	E	5909	Contra Revenue for Other Revenue	X	X	T		3
		9b		All other funds						
X		9b	E	5600	Donated Revenue - Financial Resources			T		

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X		9b	E	5609	Contra Revenue for Donations - Financial			±		
X		9b	E	5900	Other Revenue			±		
X		9b	E	5909	Contra Revenue for Other Revenue			±		
		40 8			Transfers-In/Out Without Reimbursement (+/-)					
X		40 8	E	5740	Appropriated Earmarked Receipts Transferred In	X	X			
X		40 8	E	5745	Appropriated Earmarked Receipts Transferred Out	X	X			
X		40 8	E	5750	Expenditure Financing Sources - Transfers-In	X	X			
X		40 8	E	5755	Nonexpenditure Financing Sources - Transfers-In	X	X			
X		40 8	E	5760	Expenditure Financing Sources - Transfers-Out	X	X			
X		40 8	E	5765	Nonexpenditure Financing Sources - Transfers-Out	X	X			
		44 9			Other Budgetary Financing Sources (+/-)					
		44a			Earmarked funds					
X		44 9	E	5790	Other Financing Sources	X	X			2
X		44 9	E	7110	Gains on Disposition of Assets - Other	X	X	T		2
X		44 9	E	7111	Gains on Disposition of Investments	X	X	T		2
X		44 9	E	7112	Gains on Disposition of Borrowings	X	X	T		2
X		44 9	E	7180	Unrealized Gains	X	X	T		2
X		44 9	E	7190	Other Gains	X	X	T		2
X		44 9	E	7210	Losses on Disposition of Assets - Other	X	X	T		2
X		44 9	E	7211	Losses on Disposition of Investments	X	X	T		2
X		44 9	E	7212	Losses on Disposition of Borrowings	X	X	T		2
X		44 9	E	7280	Unrealized Losses	X	X	T		2
X		44 9	E	7290	Other Losses	X	X	T		2
X		44 9	E	7500	Distribution of Income - Dividend	X	X	T		2
		44b			All other funds					
X		44b	E	5790	Other Financing Sources					
X		44b	E	7110	Gains on Disposition of Assets - Other			±		
X		44b	E	7111	Gains on Disposition of Investments			±		
X		44b	E	7112	Gains on Disposition of Borrowings			±		
X		44b	E	7180	Unrealized Gains			±		
X		44b	E	7190	Other Gains			±		
X		44b	E	7210	Losses on Disposition of Assets - Other			±		

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X		11b	E	7211	Losses on Disposition of Investments			T		
X		11b	E	7212	Losses on Disposition of Borrowings			T		
X		11b	E	7280	Unrealized Losses			T		
X		11b	E	7290	Other Losses			T		
X		11b	E	7500	Distribution of Income - Dividend			T		
		12 10		Donations and Forfeitures of Property						
		12a		Earmarked funds						
X		12 10	E	5610	Donated Revenue - Nonfinancial Resources	X	X	T		12
X		12 10	E	5619	Contra Donated Revenue - Nonfinancial Resources	X	X	T		12
X		12 10	E	5900	Other Revenue	X	X	T		5, 6
X		12 10	E	5909	Contra Revenue for Other Revenue	X	X	T		5, 6
		12b		All other funds						
X		12b	E	5610	Donated Revenue - Nonfinancial Resources			T		
X		12b	E	5619	Contra Donated Revenue - Nonfinancial Resources			-		
X		12b	E	5900	Other Revenue			T		
X		12b	E	5909	Contra Revenue for Other Revenue			T		
		13 11		Transfers-In/Out Without Reimbursement (+/-)						
X		13 11	E	5720	Financing Sources Transferred In Without Reimbursement	X	X			
X		13 11	E	5730	Financing Sources Transferred Out Without Reimbursement	X	X			
		14 12		Imputed Financing From Costs Absorbed by Others						
X		14 12	E	5780	Imputed Financing Sources	X	X			
		15 13		Other (+/-)						
X		15 13	E	5790	Other Financing Sources	X	X			5
X		15 13	E	5799	Adjustment of Appropriations Used	X	X			5
X		15 13	E	5900	Other Revenue	X	X	T		5, 7
X		15 13	E	5909	Contra Revenue for Other Revenue	X	X	T		5, 7
X		15 13	E	7110	Gains on Disposition of Assets - Other	X	X	T		5
X		15 13	E	7111	Gains on Disposition of Investments	X	X	T		5

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X		15- 13	E	7112	Gains on Disposition of Borrowings	X	X	T		5
X		15- 13	E	7180	Unrealized Gains	X	X	T		5
X		15- 13	E	7190	Other Gains	X	X	T		5
X		15- 13	E	7210	Losses on Disposition of Assets - Other	X	X	T		5
X		15- 13	E	7211	Losses on Disposition of Investments	X	X	T		5
X		15- 13	E	7212	Losses on Disposition of Borrowings	X	X	T		5
X		15- 13	E	7280	Unrealized Losses	X	X	T		5
X		15- 13	E	7290	Other Losses	X	X	T		5
X		15- 13	E	7500	Distribution of Income - Dividend	X	X	T		5
		16 14		Total Financing Sources						
X		16 14		CALC (6..15) (4..13)		X	X			
	X	16 14		CALC (4..7)						
		15		Net Cost of Operations (+/-)		X	X			
X		17a		Earmarked funds						
X		17b		All other funds						
		18 16		Net Change						
		18a		Earmarked funds						
X	X	18a		CALC (16-17) (14-15)						
		18b		All other funds						
X	X	18b		CALC (16-17)						
		19 17		Ending Balances Cumulative Results of Operations						
		19a		Earmarked funds						
X		19a		CALC ((3+16) - 17) (3+16)		X	X			
	X	19a		CALC (3 + 16)						
		19b		All other funds						
X		19b		CALC ((3+16) - 17)						
	X	19b		CALC (3 + 16)						

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		19c	Total all funds-							
X	X	19c	-CALC (19a+19b)							
		Unexpended Appropriations:								
		18	Beginning Balances							
		18	B	3100	Unexpended Appropriations - Cumulative	X	X			
		19	Adjustments (+/-)							
		19a	Changes in Accounting Principles (+/-)							
		19a	E	3109	Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting	X	X			
		19b	Corrections of Errors (+/-)							
		19b	E	3108	Unexpended Appropriations - Prior-Period Adjustments Due to Correction of Errors	X	X			
		20	Beginning Balances, as Adjusted							
		20	CALC (18..19b)			X	X			
		Budgetary Financing Sources:								
		21	Appropriations Received							
		21	E	3101	Unexpended Appropriations - Appropriations	X	X			11
		22	Appropriations Transferred-In/Out (+/-)							
		22	E	3102	Unexpended Appropriations - Transfers-In	X	X			4
		22	E	3103	Unexpended Appropriations - Transfers-Out	X	X			4
		23	Other Adjustments (Rescissions, etc.) (+/-)							
		23	E	3106	Unexpended Appropriations - Adjustments	X	X			4
		24	Appropriations Used							
		24	E	3107	Unexpended Appropriations - Used	X	X			

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		25	Total Budgetary Financing Sources Financing Sources							
		25	CALC (21..24)			X	X			
		26	Total Unexpended Appropriations							
		26	CALC (20+25)			X	X			
		27	Net Position							
		27	CALC (17+26)			X	X			10

FOOTNOTES AND ADDITIONAL INFORMATION:

- 1/ Use USSGL account attribute domains as provided in USSGL Section IV, page 4.
- 2/ Budgetary.
- 3/ Budgetary. Related to forfeitures of cash and cash equivalents.
- 4/ Debit-Decreases/Credit-Increases.
- 5/ No budgetary impact.
- 6/ Related to forfeitures of properties.
- 7/ Portion associated with nonexchange revenue.
- 8/ Related to adjustments. Debit-Decreases/Credit-Increases
- 9/ Reported by recipient/noncustodial entity only.
- 10/ Should equal the ending amount reported as net position on the Balance Sheet.
- 11/ Should tie to the Statement of Budgetary Resources, line 4A 3A1, except for trust and special funds and during a continuing resolution.
- 12/ By definition, the only valid attribute domain value for this USSGL account is T - Nonexchange.
- ~~13/ Earmarked Treasury Account Symbols (TAS) only~~
- ~~14/ Earmarked TAS only.~~
- ~~15. Other Than earmarked TAS~~
- ~~16. Portion related to changes in accounting principles.~~
- ~~17. Portion related to correction errors.~~